



**Anekant Education Society's**

**Tuljaram Chaturchand College, Baramati**

**(Autonomous)**

**Two Year Master Degree Program in Commerce**

**(Faculty of Commerce and Management)**

**CBCS Syllabus**

**M.Com. Part II Semester -III**

**For Department of Commerce**

**Tuljaram Chaturchand College, Baramati**

**Choice Based Credit System Syllabus (2023 Pattern)**

**(As Per NEP 2020)**

**To be implemented from Academic Year 2023-2024**

**Title of the Programme: M.Com****Preamble**

AES's Tuljaram Chaturchand College has made the decision to change the syllabus of across various faculties from June, 2023 by incorporating the guidelines and provisions outlined in the National Education Policy (NEP), 2020. The NEP envisions making education more holistic and effective and to lay emphasis on the integration of general (academic) education, vocational education and experiential learning. The NEP introduces holistic and multidisciplinary education that would help to develop intellectual, scientific, social, physical, emotional, ethical and moral capacities of the students. The NEP 2020 envisages flexible curricular structures and learning based outcome approach for the development of the students. By establishing a nationally accepted and internationally comparable credit structure and courses framework, the NEP 2020 aims to promote educational excellence, facilitate seamless academic mobility, and enhance the global competitiveness of Indian students. It fosters a system where educational achievements can be recognized and valued not only within the country but also in the international arena, expanding opportunities and opening doors for students to pursue their aspirations on a global scale.

In response to the rapid advancements in commerce and management and the evolving approaches in various domains of Commerce and Management and related subjects, the Board of Studies in Business Administration, Law and International Business, Accounting, Taxation, Financial Markets and Portfolio Management, Cost and Management Accounting and Marketing at Tuljaram Chaturchand College, Baramati, Pune, have developed the curriculum for the first semester of M.Com., which goes beyond traditional academic boundaries. The syllabus is aligned with the NEP 2020 guidelines to ensure that students receive an education that prepares them for the challenges and opportunities of the 21<sup>st</sup> century. This syllabus has been designed under the framework of the Choice Based Credit System (CBCS), taking into consideration the guidelines set forth by the National Education Policy (NEP) 2020, LOCF (UGC), NCrF, NHEQF, Prof. R.D. Kulkarni's Report, Government of Maharashtra's General Resolution dated 20th April and 16th May 2023, and the Circular issued by SPPU, Pune on 31st May 2023.

A commerce master degree equips students with the knowledge and skills necessary for a diverse range of fulfilling career paths. Master graduates in commerce find opportunities in various fields, including Accounting and taxation, Management, Marketing, Business

Administration, Finance and financial services, Share Trading, Entrepreneurships, Professionals, Consultancies, Teaching and many other domains. Throughout their three-year degree program, students explore the several components of commerce and management from local to global. They learn to identify and analyses several aspects of Commerce and Management, understand their importance by comparing at local, national and global levels. The curriculum also delves into the intricate relationship between recent trends in commerce and management and the changing business environment, examining how recent changes and business cultural develops over the time. Students specializing in commerce gain an understanding of the subjects like Accounting, Business Administration, Marketing, Finance, Human Resources, etc. By acquiring these comprehensive skills and knowledge, graduates are well-prepared to embark on rewarding careers that contribute to a better understanding of our world and address the challenges of our ever-changing business era.

Overall, revising the commerce syllabus in accordance with the NEP 2020 ensures that students receive an education that is relevant, comprehensive, and prepares them to navigate the dynamic and interconnected world of today. It equips them with the knowledge, skills, and competencies needed to contribute meaningfully to society and pursue their academic and professional goals in a rapidly changing business world.

## Programme Specific Outcomes (PSOs)

- PSO1. Problem Analysis:** Illustrate the ability to analyze business related problems in both rural and urban areas and propose effective solutions accounting, taxation and other related field.
- PSO2. Socio-economic Survey Project:** Possess the skills necessary to conduct socio-economic survey projects, enabling them to assess the development status of specific social groups or sections of society by considering business phenomena.
- PSO3. Individual and Teamwork:** Effectively collaborate as individuals and as members or leaders in diverse teams and multidisciplinary settings of the business and professions.
- PSO4. Application of Modern Technology:** Apply various modern technologies for data collection and field surveys applicable to current business scenario.
- PSO5. Effective Business Communication:** Enable to communicate with the help of modern means of communication at local and global level.
- PSO6. Critical Thinking:** Demonstrate the ability to understand and address critical issues in personal and professional life.
- PSO7. Development of Observation Skills:** Through field experiences, students will develop strong observational skills and the ability to identify socio-economic problems in localities.
- PSO8. Human perception and behaviour:** Understanding and learning human perception and behaviour to acquire the commerce knowledge over the time, is essential to improve decision making process.
- PSO9. Effective Citizenship:** Exhibit empathetic social and economic concern, an equity-centred approach to national development, and actively engage in civic life through volunteering as business leader.
- PSO10. Management Skills:** Understand and apply management principles to their work, functioning effectively as individuals and as members or leaders in diverse, multidisciplinary teams.
- PSO.11 Ethics:** Recognize different value systems, including their own, understand the moral dimensions of their decisions, and take responsibility for their actions in personal and professional life.
- PSO12. Business Ethics and Sustainability:** Comprehend the societal and ethical impact of their knowledge and exhibit an understanding of the need for sustainable development.
- PSO13. Identification of critical problems and issues:** Detection and identification of the critical problems and spatial issues are essential for business sustainable development.

**Anekant Education Society's**  
**Tuljaram Chaturchand College, Baramati**  
*(Autonomous)*

**Board of Studies (BOS) in Business Administration,  
Law and International Business**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	<b>Dr. Janardhan K. Pawar</b>	Chairman
2.	<b>Dr. Niranjana R. Shah</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Mr. Mahesh S. Phule</b>	Member
5.	<b>Ms. Shweta Borawake</b>	Member
6.	<b>Dr. Nandini M. Deshpande</b>	Vice-Chancellor Nominee
7.	<b>Dr. Nandkumar L. Kadam</b>	Expert from other University
8.	<b>Dr. Rejeshkumar Chetiwal</b>	Expert from other University
9.	<b>CA Ashutosh Limye</b>	Industry Expert
10.	<b>Dr. Leena Modi</b>	Meritorious Alumni
11.	<b>Ms. Shipra Singh</b>	Student Representative

**Board of Studies (BOS) in Accounting, Taxation,  
Financial markets and Portfolio Management**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1	<b>Dr. Niranjan R. Shah</b>	Chairman
2	<b>Dr. Janardhan K. Pawar</b>	Member
3	<b>Dr. Vivek A. Bale</b>	Member
4	<b>Prof. Dinesh S. Gore</b>	Member
5	<b>Prof. Manisha B. Bhosale</b>	Member
6	<b>Dr. Kishorkumar Bhosale</b>	Member as VC Nominee
7	<b>Dr. Annasaheb M. Gurav</b>	Member as Expert from Other University
8	<b>Dr. Mrs. Harsha Chougule</b>	Member as Expert from Other University
9	<b>CA. Anand Shah</b>	Member as Industry Expert
10	<b>Mr. Swapnil Mutha</b>	Member as Meritorious Alumni
11	<b>Dr. Reshma Pathan</b>	Invitee as Subject Teacher
12	<b>Prof. Ravindra More</b>	Invitee as Subject Teacher
13	<b>Mr. Gaurav Mhase</b>	Invitee as Student Representative

**Board of Studies (BOS) in Cost and Management  
Accounting**

From 2022-23 to 2024-25

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1.	<b>Dr. Vivek A. Bale</b>	Chairman
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Niranjana R. Shah</b>	Member
4.	<b>Dr. Megha R. Badve</b>	Member
5.	<b>Mr. Dinesh S. Gore</b>	Member
6.	<b>Ms. Shweta Borawake</b>	Member
7.	<b>Dr. Subhash Wavhal</b>	Vice-Chancellor Nominee
8.	<b>Dr. Kalyani Nazare</b>	Expert from other University
9.	<b>Lt Dr. G Ranganathan</b>	Expert from other University
10.	<b>CMA Anuradha Dhawalikar</b>	Industry Expert
11.	<b>Ms. Bhgyashree Wable</b>	Meritorious Alumni
12.	<b>Mr. Gaurav Mhase</b>	Student Representative

**Board of Studies (BOS) in Marketing**

From 2022-23 to 2024-25

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1.	<b>Dr. Megha R. Badve</b>	Chairperson
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Ms. Shweta Borawake</b>	Member
5.	<b>Dr. Madhavi Kamthe</b>	Vice-Chancellor Nominee
6.	<b>Dr. Sanjay Parab</b>	Expert from other University
7.	<b>Dr. Rupesh Shah</b>	Expert from other University
8.	<b>Dr. Bhagyshree Tekwade</b>	Industry Expert
9.	<b>Mr. Sushilkumar Somani</b>	Meritorious Alumni
10.	<b>Mr. Bhagyesh Birajdar</b>	Student Representative



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**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati**  
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**Course & Credit Structure for (M.Com) Part-II (2023 Pattern as per NEP-2020)**

Sem	Course Type	Course Code	Course Title	Theory/ Practical	No. of Credits
<b>III</b>	Major (Mandatory)	COM-601-MJM	Corporate Finance	Theory	04
	Major (Mandatory)	COM-602-MJM	Advanced Auditing	Theory	04
	Major (Mandatory)	COM-603-MJM	Specialized areas in Auditing	Theory	04
	Major (Mandatory)	COM-604-MJM	Advances in Strategic Management	Theory	02
	Major (Elective)	COM-611-MJE(A)	Human Resource Management	Theory	04
		COM-611-MJE(B)	Application of Cost Accounting		
		COM-611-MJE(C)	Digital Marketing		
Research Project (RP)	COM-621-RP	Research Project	T/P	04	
<b>Total Credits Semester III</b>					<b>22</b>
<b>IV</b>	Major (Mandatory)	COM-651-MJM	Capital Market and Financial Services	Theory	04
	Major (Mandatory)	COM-652-MJM	Recent Trends in Accounting	Theory	04
	Major (Mandatory)	COM-653-MJM	Recent Trends in Auditing	Theory	04
	Major (Mandatory)	COM-654-MJM	Industrial Economics Environment	Theory	02
	Major (Elective)	COM-661-MJE(A)	Recent Advances in Business Administration	Theory	04
		COM-661-MJE(B)	Recent Advances in Cost Auditing and Cost System		
		COM-661-MJE(C)	Recent Advances in Marketing		
Research Project (RP)	COM-681-RP	Research Project	T/P	06	
<b>Total Credits Semester-IV</b>					<b>24</b>
<b>Cumulative Credits Semester III and IV</b>					<b>46</b>

**CBCS Syllabus as per NEP 2020 for M.Com. Part II Semester III**  
**(2023 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part II
<b>Semester</b>	: III
<b>Course Type</b>	: Major Mandatory (Theory)
<b>Course Code</b>	: COM-601-MJM
<b>Course Title</b>	: Corporate Finance
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To acquaint the students with corporate finance in Indian context.
2. To make the students aware about the latest developments in the field of corporate finance.
3. To enable the students to understand the theories of capitalization and dividend distribution practices.
4. To give detail exposure of working capital management practice of finance.
5. To enhance capabilities of students to acquire the finance for the own entities.
6. To enable students, in developing the most appropriate financing sources for the business.
7. To know the students to the emerging trends in the finance raising sources.

**Course Outcomes:****By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to finance and corporate finance in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the financial planning for the business.
- CO3.** Illustrate the characteristics, advantages and disadvantages of corporate finance in the organization.
- CO4.** Discuss the various sources applicable according to the need of the business organization in the day to day activities.
- CO5.** Understand the process of acquiring finance in business organization when as required.
- CO6.** Apply various tools and techniques of financial planning and its implementation in the practice.
- CO7.** Direct, plan and formulate and analyse the long and short term finance sources for the development of the organization.

**Topics and Learning Points****UNIT1: Corporate Finance****15 Lectures**

- 1.1. Meaning, objectives, scope and importance of corporate finance,

1.2. Time Value of Money: Need, Importance, Future value, Present value through discounted cash flow technique

**UNIT2: Financial Planning****15 Lectures**

2.1. Meaning - objectives, assumptions,

2.2. Steps in financial planning,

2.3. Estimating financial requirements of firm Sources of finance - limitations of financial planning,

2.4. Capitalization: Over capitalization, undercapitalization and its causes and its remedies Theories of capitalization

**UNIT3: Corporate Securities and Sources of Long term finance****15 Lectures**

3.1. Ownership securities: Equity Shares: characteristics, advantage and disadvantages, Preference Shares: characteristics, advantage and disadvantages (As amended in Companies Act (Amendment) 2013)

3.2. Creditor's securities: Debentures: characteristics, classification, procedure of issuing debentures and Bonds, Company Deposit

**UNIT4: Short term finance and working capital management****15 Lectures**

4.1. Characteristics of short term finance

4.2. Needs, Sources of short term finance

4.3. Role of Working Capital

4.4. Best Management Practices of Working Capital

4.5. Financing of Working Capital: Trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages

**References:**

1. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.
2. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad
3. Kulkarni P.V., 'Business Finance', Himalaya Publishing House
4. Prasana Chandra, 'Financial Management: Theory and Practice'
5. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of corporate finance', Cengage Learning Private Limited, Delhi.

**Mapping of Program Outcomes with Course Outcomes****Class:** M.Com Part II, Sem III**Subject:** Corporate Finance**Course:** Corporate Finance**Course Code:** COM-601-MJM**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)														
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14
CO 1	3	2												
CO 2														
CO 3			1											
CO 4				3					2	2		3		
CO 5			2								1		3	
CO 6					2		1	3						2
CO 7						3								

**Justification for the Mapping****PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to corporate finance in their day to day life or professional life.

**PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of corporate finance such for data collection and analysis by them in an organization.

**PO3: Communication Skills**

CO3: Students will apply their corporate financial skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various financial analysis skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Independent Learning**

CO6: Students will apply various terminologies of corporate finance in the practice of management of the business.

**PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the corporate financial strategy which is implemented in the business organization and provide the feedback accordingly.

**PO7: Teamwork**

CO6: Students will apply knowledge of corporate financial ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Ethical Responsibility**

CO6: Students will apply procedural financial skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various corporate financial strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

**PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and corporate financial analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

**PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and corporate financial analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various corporate financial models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required corporate financial analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply corporate finance research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**(2023 Pattern)**

<b>Name of the Programme</b>	<b>: M. Com</b>
<b>Programme Code</b>	<b>: PCOM</b>
<b>Class</b>	<b>: M. Com. Part- II</b>
<b>Semester</b>	<b>: III</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-602-MJM</b>
<b>Course Title</b>	<b>: ADVANCED AUDITING</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Lectures</b>	<b>: 60</b>

**Course Objectives:**

1. To understand fundamental auditing concepts and to analyse the basic principles that govern the audit process.
2. To know the relationship between auditing and other disciplines.
3. To Recognize the role of Auditing and Assurance, Standard and Auditing and Assurance Standard Board in India.
4. To Conduct a brief study of Standards on Auditing issued by the ICAI.
5. To Identify the preliminaries necessary for the audit of a limited company.
6. To Understand the audit report with special reference to CARO 2003 and to Investigate profit and divisible profit, with a focus on dividends.
7. To know corporate governance & analyse the constitution and powers of the audit committee.

**Course Outcomes:****By the end of the course, students will be able to:**

- CO1. Understand fundamental auditing concepts and to analyse the basic principles that govern the audit process.
- CO2. Know the relationship between auditing and other disciplines.
- CO3. Recognize the role of Auditing and Assurance, Standard and Auditing and Assurance Standard Board in India.
- CO4. Conduct a brief study of Standards on Auditing issued by the ICAI.
- CO5. Identify the preliminaries necessary for the audit of a limited company.
- CO6. Understand the audit report with special reference to CARO 2003 and to Investigate profit and divisible profit, with a focus on dividends.

CO7. Know corporate governance and analyse the constitution and powers of the audit committee.

### Topics and Learning Points

<b>Unit 1:</b>	<b>Introduction:</b>	<b>(15)</b>
	1.1 Auditing concepts. Basic principles governing audit 1.2 Relationship of auditing with other disciplines 1.3 Overview of Standard setting process 1.4 Role of Auditing and Assurance, 1.5 Standard and Auditing and Assurance Standard Board in India. 1.6 Brief study of Standards on Auditing issued by the ICAI.	
<b>Unit 2:</b>	<b>Audit of Limited Companies:</b>	<b>(15)</b>
	2.1 Preliminaries to the audit of limited company 2.2 Audit of share capital transactions 2.3 Debentures and other transactions 2.4 Audit report with special reference to CARO 2003 2.5 Profit and divisible profit - Dividends -Investigation.	
<b>Unit 3:</b>	<b>Audit Committee and Corporate Governance:</b>	<b>(15)</b>
	3.1 Corporate Governance: Introduction, Verification of Compliance of Corporate Governance. 3.2 Audit Committee: Constitution, Powers of Audit Committee 3.3 CEO/CFO Certification to Board 3.4 Report on Corporate Governance.	
<b>Unit 4:</b>	<b>Audit under Computerized Information System (CIS) Environment:</b>	<b>(15)</b>
	4.1 Special aspects of CIS Audit Environment 4.2 Need for review of internal control 4.3 Use of Computers for Audit purposes 4.4 Audit tools - Test packs 4.5 Computerized audit programme	
	<b>Total</b>	<b>(60)</b>

### References:

- Spicer and Peglar : Practical Auditing.
- Kamal Gupta : Contemporary Auditing– Tata Mc Graw Hill.
- Basu and R.C. Saxena : Auditing.
- Auditing - D.G–Prasuna – ICFAI Press
- Mohan Bhatia - Auditing in a computerized environment – Tata Mc Graw Hill
- B.N. Tondon : A Handbook of Practical Auditing.
- Recent Materials available on internet regarding various audits.

### Assessment Pattern:

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>: 40 Marks</b>
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<b>External Examination</b> (For external examination the Question Paper should consist of: Theory Questions:)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

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**Mapping of Program Outcomes with Course Outcomes****Class: M.Com.-II (Sem. III)****Subject: Advanced Auditing****Course: Advanced Auditing****Course Code: COM-602-MJM**



**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14
CO 1	3	3	2	3						3				
CO 2	3	2	2	3						3				
CO 3	3		2							2				
CO 4	2	2	2											
CO 5	3			3	3									
CO 6	2	3	2	3		3			3	3		3	3	3
CO 7	2	3					3	3		3	3			

### Justification for the Mapping:

#### PO1 (Comprehensive Knowledge and Coherent Understanding):

- CO1: Students will understand fundamental auditing concepts and analyse the basic principles that govern the audit process.
- CO2: Students will know the relationship between auditing and other disciplines.
- CO3: Students will recognize the role of Auditing and Assurance Standards and Auditing and Assurance Standard Board in India.
- CO4: Students will conduct a brief study of Standards on Auditing issued by the ICAI.
- CO5: Students will identify the preliminaries necessary for the audit of a limited company.
- CO6: Students will understand the audit report with special reference to CARO 2003 and investigate profit and divisible profit, with a focus on dividends.
- CO7: Students will know corporate governance and analyse the constitution and powers of the audit committee.

#### PO2 (Procedural Knowledge and Practical Skill):

- CO1: Students will understand fundamental auditing concepts and analyse the basic principles that govern the audit process.
- CO2: Students will know the relationship between auditing and other disciplines.
- CO4: Students will conduct a brief study of Standards on Auditing issued by the ICAI.
- CO6: Students will understand the audit report with special reference to CARO 2003 and investigate profit and divisible profit, with a focus on dividends.
- CO7: Students will know corporate governance and analyse the constitution and powers of the audit committee.

#### PO3 (Communication Skills):

- CO1: Moderate relation due to the need for effective communication in understanding fundamental auditing concepts.
- CO2: Moderate relation due to the need for effective communication in explaining the relationship between auditing and other disciplines.
- CO3: Moderate relation as communication skills are important in recognizing the role of Auditing and Assurance Standards and Auditing and Assurance Standard Board in India.
- CO4: Moderate relation due to the importance of communication in conducting a brief study of Standards on Auditing.
- CO6: Moderate relation as effective communication is essential in understanding the audit report and investigating profit and divisible profit.

**PO4 (Critical Thinking and Problem-Solving Skills):**

- CO1: Moderate relation due to the need for critical thinking in understanding fundamental auditing concepts.
- CO2: Moderate relation as critical thinking is required to understand the relationship between auditing and other disciplines.
- CO5: Moderate relation as critical thinking is necessary in identifying the preliminaries necessary for the audit of a limited company.
- CO6: Moderate relation as critical thinking is essential in understanding the audit report and investigating profit and divisible profit.

**PO5 (Independent Learning):**

- CO5: Students will independently identify the preliminaries necessary for the audit of a limited company.

**PO6 (Leadership Quality- Global and Multicultural Perspective):**

- CO6: Moderate relation as leadership qualities are important in understanding the audit report and investigating profit and divisible profit.

**PO7 (Teamwork):**

- CO7: Students will work as a team to understand corporate governance and analyse the constitution and powers of the audit committee.

**PO8 (Ethical Responsibility):**

- CO7: Moderate relation as ethical responsibility is important in understanding corporate governance and analysing the constitution and powers of the audit committee.

**PO9 (Innovation, Employability, and Entrepreneurial Skills):**

- CO6: Students will demonstrate innovation, employability, and entrepreneurial skills in understanding the audit report and investigating profit and divisible profit.

**PO10 (Multidisciplinary Competence):**

- CO1: Moderate relation as multidisciplinary competence is required in understanding fundamental auditing concepts.
- CO2: Moderate relation as multidisciplinary competence is needed to understand the relationship between auditing and other disciplines.
- CO3: Moderate relation as multidisciplinary competence is important in recognizing the role of Auditing and Assurance Standards and Auditing and Assurance Standard Board in India.
- CO6: Moderate relation as multidisciplinary competence is essential in understanding the audit report and investigating profit and divisible profit.
- CO7: Moderate relation as multidisciplinary competence is important in understanding corporate governance and analysing the constitution and powers of the audit committee.

**PO11 (Value Inculcation through Community Engagement and Field Work):**

- CO7: Students will engage in community engagement and fieldwork to understand corporate governance and analyse the constitution and powers of the audit committee.

**PO12 (Traditional Knowledge into Modern Application):**

- CO6: Students will apply traditional knowledge in understanding the audit report and investigating profit and divisible profit.

**PO13 (Design and Development of System):**

- CO6: Moderate relation as the design and development of systems are relevant to understanding the audit report and investigating profit and divisible profit.

**PO14 (Research-Related Skills):**

- CO6: Moderate relation as research-related skills is relevant to understanding the audit report and investigating profit and divisible profit.

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**CBCS Syllabus as per NEP 2020 for M. Com. Part-II  
(2023 Pattern)**

**Name of the Programme : M. Com**

<b>Programme Code</b>	<b>: PCOM</b>
<b>Class</b>	<b>: M. Com. Part- II</b>
<b>Semester</b>	<b>: III</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-603-MJM</b>
<b>Course Title</b>	<b>: SPECIALISED AREAS IN AUDITING</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Lectures</b>	<b>: 60</b>

### Course Objectives:

1. To impart knowledge and develop understanding of methods of audit in specialized areas.
2. To understand the audit process of different entities including audit of Govt. authorities.
3. To provide knowledge of Audit Report of Banks.
4. To create awareness among the students about Audit of Specialized Units.
5. To provide knowledge of Provisions of Maharashtra State Co-operative Societies Act 2013.
6. To know about the Audit of Credit Co-operative Society
7. To provides knowledge of Role of Comptroller and Auditor General of India.

### Course Outcomes:

#### By the end of the course, students will be able to:

- CO1. Know about methods of audit in specialized areas.
- CO2. Impart the knowledge about audit process of different entities including audit of Govt. authorities.
- CO3. Aware about preparation of Audit Report of Banks and Cooperative Societies.
- CO4. Impart the knowledge about Audit of Specialized Units.
- CO5. Acquaint with the use of the audit process related to Maharashtra State Co-operative Societies Act 2013.
- CO6. Know about the Audit of Credit Co-operative Society.
- CO7. Aware about the Role of Comptroller and Auditor General of India.

### Topics and Learning Points

<b>Unit 1:</b>	<b>Audit of Banks</b>	<b>(15)</b>
	1.1 Salient features of enactments affecting Banks	

	1.2 Bank Audit, its approach- Steps in Bank Audit 1.3 Checking of Assets and Liabilities 1.4 Scrutiny of Profit & Loss items 1.5 Audit Report of Banks - Long Form Audit Report	
<b>Unit 2:</b>	<b>Audit of Specialized Units</b>	<b>(15)</b>
	2.1. Special features of audit of Educational Institutions, 2.2. Special features of audit of Hotel, 2.3. Special features of audit of Club, 2.4. Special features of audit of Hospital, 2.5. Special features of audit of Charitable Trusts.	
<b>Unit 3:</b>	<b>Audit of Cooperative Societies</b>	<b>(15)</b>
	3.1. Provisions of Maharashtra State Co-operative Societies Act 2013 3.2. Special features of Audit of Cooperative Societies. 3.3. Audit of Co-operative Consumers Stores 3.4. Audit of Credit Co-operative Society	
<b>Unit 4:</b>	<b>Government System of Audit</b>	<b>(15)</b>
	4.1 Features and Objective of Govt. System Audit 4.2 Funds maintained by Govt. for meeting expenditure and receipts. 4.3 Role of Comptroller and Auditor General of India. 4.4 Audit of receipt, expenditure, sanctions, 4.5 Public Accounts Committee 4.6 Audit of Public Sector Undertaking	
	<b>Total</b>	<b>(60)</b>

### References:

- Spicer and Peglar : Practical Auditing.
- Kamal Gupta : Contemporary Auditing– Tata Mc Graw Hill.
- Basu and R.C. Saxena : Auditing.
- Auditing - D.G–Prasuna – ICFAI Press
- Mohan Bhatia - Auditing in a computerized environment – Tata Mc Graw Hill
- B.N. Tondon : A Handbook of Practical Auditing.
- Recent Materials available on internet regarding various audits.

### Assessment Pattern:

<b>c) Internal Assessment</b> (Any one or more of the following: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>: 40 Marks</b>
<b>d) External Examination</b> (For external examination the Question Paper)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

### Mapping of Program Outcomes with Course Outcomes

**Class: M.Com.-II (Sem. III)**

**Subject: Specialised Areas in Auditing**

**Course: Specialised Areas in Auditing**

**Course Code: COM-603-MJM**

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14
CO 1	3	3		3						3				
CO 2	3	3		3						3				
CO 3			3											
CO 4				2										
CO 5					3									
CO 6						3			3			2	2	2
CO 7							3	3			2			

### Justification for the Mapping:

#### PO1 (Comprehensive Knowledge and Coherent Understanding):

- CO1: Students will know about methods of audit in specialized areas, demonstrating comprehensive knowledge.
- CO2: Students will impart knowledge about the audit process of different entities, contributing to a comprehensive understanding.

#### PO2 (Procedural Knowledge and Practical Skill):

- CO1: Students will know about methods of audit in specialized areas, showcasing procedural knowledge.
- CO2: Students will impart knowledge about the audit process of different entities, demonstrating procedural knowledge and practical skill.

#### PO3 (Communication Skills):

- CO3: Students will be aware of the preparation of Audit Report of Banks and Cooperative Societies, requiring communication skills.

#### PO4 (Critical Thinking and Problem-Solving Skills):

- CO1: Students will know about methods of audit in specialized areas, necessitating critical thinking.
- CO2: Students will impart knowledge about the audit process of different entities, showcasing critical thinking and problem-solving skills.
- CO4: Students will impart knowledge about audit of specialized units, contributing to critical thinking and problem-solving skills.

#### PO5 (Independent Learning):

- CO5: Students will acquaint themselves with the use of the audit process related to the Maharashtra State Co-operative Societies Act 2013, requiring independent learning.

#### PO6 (Leadership Quality- Global and Multicultural Perspective):

- CO6: Students will know about the audit of Credit Co-operative Society, demonstrating leadership qualities with a global and multicultural perspective.

**PO7 (Teamwork):**

- CO7: Students will be aware of the role of Comptroller and Auditor General of India, requiring teamwork and collaboration.

**PO8 (Ethical Responsibility):**

- CO7: Students will be aware of the role of Comptroller and Auditor General of India, highlighting ethical responsibility.

**PO9 (Innovation, Employability, and Entrepreneurial Skills):**

- CO6: Students will know about the audit of Credit Co-operative Society, showcasing innovation, employability, and entrepreneurial skills.

**PO10 (Multidisciplinary Competence):**

- CO1: Students will know about methods of audit in specialized areas, demonstrating multidisciplinary competence.
- CO2: Students will impart knowledge about the audit process of different entities, showcasing multidisciplinary competence.

**PO11 (Value Inculcation through Community Engagement and Field Work):**

- CO7: Students will be aware of the role of Comptroller and Auditor General of India, contributing to value inculcation through community engagement and fieldwork.

**PO12 (Traditional Knowledge into Modern Application):**

- CO6: Students will know about the audit of Credit Co-operative Society, demonstrating the application of traditional knowledge into modern contexts.

**PO13 (Design and Development of System):**

- CO6: Students will know about the audit of Credit Co-operative Society, showcasing the design and development of systems.

**PO14 (Research-Related Skills):**

- CO6: Students will know about the audit of Credit Co-operative Society, demonstrating research-related skills.

**CBCS Syllabus as per NEP 2020 for M.Com. Part II Semester III  
(2023 Pattern)**

**Name of the Programme** : M.Com.

**Programme Code** : PCOM

<b>Class</b>	: M.Com. Part II
<b>Semester</b>	: III
<b>Course Type</b>	: Major Mandatory (Theory)
<b>Course Code</b>	: COM-604-MJM
<b>Course Title</b>	: Advances in Strategic Management
<b>No. of Credits</b>	: 02
<b>No. of Teaching Hours</b>	: 30

**Course Objectives:**

1. To describe the concepts related to strategic management and its evolution.
2. To introduce the students to the advanced emerging changes in the modern business environment.
3. To develop the analytical, technical and managerial skills of students in the various areas of business administration.
4. To empower the students with necessary skill to become effective future managers and leaders.
5. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business.
6. To develop the skill of making analysis of a firm among the students.
7. To make students aware about the role of strategic management and strategic implementation in the firm or organization.

**Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to strategy and strategic management in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the approaches and process of strategic management.
- CO3.** Discuss the characteristics, advantages and disadvantages of strategic management in the organization.
- CO4.** Apply the various strategies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Apply the process of strategic management in business organization when as required.
- CO6.** Use various terminologies of strategic management in the practice of strategic management of the business.
- CO7.** Plan and formulate and analyze the strategy which is implemented in the business organization and provide the feedback accordingly.

**Topics and Learning Points****UNIT1: Functional Strategy and Strategic Review****10 Lectures**

- 1.1. Knowledge and Formulation of Functional Strategy for Marketing
- 1.2. Environment Sustainability
- 1.3. CSR (Corporate Social Responsibility)
- 1.4. Human Resource, Finance, Logistics



**UNIT2: Strategy Implementation** **10 Lectures**

- 2.1 Strategy and Structure, Leadership, culture connection
- 2.2. Strategies for competing in Globalizing markets and internet economy
- 2.3. Organizational Values and its Impact on Strategy
- 2.4. Resource Allocation – Planning systems for implementation.

**UNIT3: Evaluation of Strategic Performance** **10 Lectures**

- 3.1. Introduction of Evaluation of Strategic Performance –Criteria and Problems
- 3.2. Concept of Corporate Restructuring
- 3.3. Business Process Reengineering
- 3.4. Benchmarking, TQM and Six Sigma

**References:**

1. Strategic Management : the Indian Context – By R.Srivivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David , Forest R. David
5. Strategic Management – By Dr.C.B.Gupta
6. Introduction to Strategic Management – Dr. ArunIngale, Success Publications.

**Mapping of Program Outcomes with Course Outcomes****Class:** M.Com Part II, Sem III**Subject:** Advances in Strategic Management**Course:** Advances in Strategic Management**Course Code:** COM-604-MJM**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)														
Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14

<b>Outcomes</b>														<b>14</b>
CO 1	3	2												
CO 2														
CO 3			3											
CO 4				3				1	2		3			
CO 5			2							3		3		
CO 6					2		3	3						3
CO 7						3								

#### Justification for the Mapping

##### **PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to strategic management in their day to day life or professional life.

##### **PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of strategic management such for data collection and analysis by them in an organization.

##### **PO3: Communication Skills**

CO3: Students will apply their strategic management skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

##### **PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various strategic management analysis skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

##### **PO5: Independent Learning**

CO6: Students will apply various terminologies of strategic management in the practice of management of the business.

##### **PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the strategic management strategy which is implemented in the business organization and provide the feedback accordingly.

##### **PO7: Teamwork**

CO6: Students will apply knowledge of strategic management ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

##### **PO8: Ethical Responsibility**

CO6: Students will apply procedural strategic management skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

##### **PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various strategic management strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

##### **PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and strategic management analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

##### **PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and strategic management analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various strategic management models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required strategic management analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply strategic management research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**CBCS Syllabus as per NEP 2020 for M.Com. Part II Semester III  
(2023 Pattern)**

**Name of the Programme** : M.Com.

**Programme Code** : PCOM

<b>Class</b>	: M.Com. Part II
<b>Semester</b>	: III
<b>Course Type</b>	: Major Elective (Theory)
<b>Course Code</b>	: COM-611-MJE (A)
<b>Course Title</b>	: Human Resource Management
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To acquaint the students with human resource management in Indian context.
2. To make the students aware about the latest developments in the field of human resource management.
3. To enable the students to understand the theories of human resource management practices.
4. To give detail exposure of human resource management practice of business.
5. To enhance capabilities of students to acquire the human resource management for the own entities.
6. To enable students, in developing the most appropriate human sources for the business.
7. To know the students to the emerging trends in the human resource management.

**Course Outcomes:**

**By the end of the course, students will be able to:**

**CO1.** Accurately describe the concepts related to human resource management in their day to day life or professional life.

**CO2.** Demonstrate the comprehensive understanding about the human resource planning for the business.

**CO3.** Illustrate the characteristics, advantages and disadvantages of human resource management in the organization.

**CO4.** Discuss the various human resources applicable according to the need of the business organization in the day to day activities.

**CO5.** Understand the process of acquiring human resources in business organization when as required.

**CO6.** Apply various tools and techniques of human resource planning and its implementation in the practice.

**CO7.** Direct, plan and formulate and analyse the long and short term human sources for the development of the organization.

**Topics and Learning Points****UNIT1: Human Resource Management: An Overview****15 Lectures**

1.1. Introduction to Human Resource Management: Meaning and Definition, Concept, Approaches, Functions.

1.2. Challenges of Human Resource Management in changing business scenario.

1.3. Human Resource Environment: Technology and Structure, Network Organization's, Workforce Diversity,

1.4. HRM- Dual Career Employees, Employee Contract/Leasing Global Competition, WTO and Labour Standards

**UNIT2: Human Resource Planning and Development** **15 Lectures**

2.1. Objectives, Need and Estimation of Human Resource Planning

2.2. Recruitment: Definition, Sources and Policy

2.3. Selection: Definition, Process and assessment, Interview and Inductio.

2.4. Retention of Manpower, Succession Planning.

2.5. Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off.

**UNIT3: Training and Development** **15 Lectures**

3.1. Training: Meaning Purpose, Importance, Benefits

3.2. Training Process and Methodology

3.3. Methods of Training, Evaluation and Feedback

3.4. Competency mapping,: meaning, benefits of competency mapping, 9 box tool of HR, Model,

**UNIT4: Performance Appraisal and Merit Rating** **15 Lectures**

4.1. Performance Appraisal: Definition, Methods,

4.2. Result Based Performance, Appraisal Errors,

4.3. Ethics in Performance Appraisal, 360 Degree Feedback.

4.4. Merit Rating – Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation

**References:**

1. Strategic Human Resource Management – Kandula
2. Strategic Human Resource Management - Jeffery B. Mello
3. Personnel & Human Resource Management - Robert Mat & Jhon Jackson
4. Dynamics of Personnel Administration - Dr. Rudrabasavraj
5. Personnel & Human Resource Management- A. M. Saxena
6. Manushyabal Vyavasthapan Va Audyogik Sambandha- Dr. Madhavi Mitra.
7. Human resource Management in Modern India (Concept and Cases)= Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication

### Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com Part II, Sem III

**Subject:** Human Resource Management

**Course:** Human Resource Management **Course Code:** COM-611-MJE (A)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)														
Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14

<b>Outcomes</b>														<b>14</b>
CO 1	2	2												
CO 2														
CO 3			2											
CO 4				3					2	2		3		
CO 5			2								3		3	
CO 6					2		2	3						3
CO 7						3								

#### Justification for the Mapping

##### **PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to human resource management in their day to day life or professional life.

##### **PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of human resource management such for data collection and analysis by them in an organization.

##### **PO3: Communication Skills**

CO3: Students will apply their human resource management skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

##### **PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various human resource management analysis skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

##### **PO5: Independent Learning**

CO6: Students will apply various terminologies of human resource management in the practice of management of the business.

##### **PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the human resource management strategy which is implemented in the business organization and provide the feedback accordingly.

##### **PO7: Teamwork**

**CO6:** Students will apply knowledge of human resource management ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

##### **PO8: Ethical Responsibility**

CO6: Students will apply procedural human resource management skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

##### **PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various human resource management strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

##### **PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and human resource management analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

**PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and human resource management analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various human resource management models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required human resource management analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply human resource management research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**CBCS SYLLABUS AS PER NEP 2020 FOR M.COM (2023 PATTERN)**

Name of the Programme	: M.Com
Programme Code	: PCOM
Class	: M.Com Part II
Semester	: III
Course Type	: Major Elective
Course Code	: COM-611-MJE(B)



Course Title : Application of Cost Accounting

No. of Credits : 04

No. of Teaching Hours : 60

### Course Objectives:

#### Course Objectives:

1. Understand the fundamental principles and concepts of various methods of costing.
2. Differentiate between job costing, service costing, process costing, contract costing, and marginal costing.
3. Analyze the advantages and limitations of different costing methods in various business scenarios.
4. Apply costing techniques to calculate costs accurately for different types of industries and projects.
5. Interpret process accounts, including normal and abnormal losses/gains, in process costing.
6. Evaluate contract costs, including work certified and uncertified, escalation clauses, and profit on incomplete contracts.
7. Utilize marginal costing techniques for decision-making, such as make or buy decisions and managing limiting factors.

### Course Outcomes:

#### Course Outcomes:

**CO 1** Demonstrate a comprehensive understanding of different costing methods and their applicability in real-world business situations.

**CO 2** Apply job costing principles to allocate costs accurately to specific jobs or projects.

**CO 3** Construct process accounts effectively, including the treatment of normal and abnormal losses/gains in process costing.

**CO 4** Analyze contract costs using contract costing methods, including work-in-progress and profit calculations.

**CO 5** Utilize marginal costing concepts to analyze cost-volume-profit relationships and make informed business decisions.

**CO 6** Evaluate the relevance of costing techniques in various industries and situations to enhance organizational profitability and efficiency.

**CO 7** Implement service costing techniques to determine costs for service-oriented businesses.

## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT I : METHODS OF COSTING

15 LECTURES

#### 1.1. Introduction to Methods of Costing

1. 2. Job Costing: Meaning, Features, Advantages & Limitations

1. 3. Service Costing - Meaning, Features and Applications, Cost Unit-Simple and composite

**UNIT II : PROCESS COSTING****15 LECTURES**

2.2 Preparation of process accounts including normal and abnormal loss/gain.

2.3 Joint Products and By Products

**UNIT III : CONTRACT COSTING****15 LECTURES**

3.1 Meaning and Features of Contract Costing.

3.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, Work-in- progress.

3.3 Profit on incomplete contract

**UNIT IV : MARGINAL COSTING****15 LECTURES**

4.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit volume Ratio, Break-Even Point & Margin of Safety.

4.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis

4.3 Application of Marginal Costing Technique: - Make or buy decision, & Limiting factors.

**i) Areas of Practical Problems:**

1. Process Costing Contract Costing and Process Costing
2. Marginal Costing

**Suggested Reference Books**

1. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi.
2. Advanced Cost Accounting and Cost Systems Ravi M Kishor: Taxmann New Delhi.
3. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi.
4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi.
5. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi.
6. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher-
7. Prentice Hall Delhi.
8. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi
9. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi
10. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi
11. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
12. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi

13. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
14. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
15. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
16. Publishing House Pvt. Ltd.
17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
21. Study Materials of ICAI, ICSI, ICMA
22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
23. Websites: ICAI, ICMA & ICSI

## **Choice-Based Credit System Syllabus (2023 Pattern)**

(As Per NEP 2020)

### **Mapping of Program Outcomes with Course Outcomes**

**Class:** M. Com (Sem III)

**Subject:** Application of Cost Accounting

**Course:** Major Elective

**Course Code:** COM-611-MJE(B)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	Program Outcomes													
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PO1 3	PO1 4
CO1	3	3	1	2	2	1	1	1	3	2	1	1	1	1
CO2	1	3	1	2	2	1	1	1	1	1	1	1	1	1
CO3	1	2	1	2	2	1	1	1	1	1	1	1	1	1
CO4	1	3	1	2	2	1	1	1	1	1	1	1	1	1
CO5	2	3	1	2	2	1	1	1	3	2	1	1	1	1
CO6	3	3	1	2	2	1	1	1	3	2	1	1	1	1
CO7	1	3	1	2	2	1	1	1	1	1	1	1	1	1

#### Justification for the mapping

##### **PO1: Comprehensive Knowledge and Coherent Understanding:**

CO1: Demonstrating a comprehensive understanding of different costing methods directly contributes to comprehensive knowledge in business and its functional areas, aligning with the foundational understanding required by PO1.

CO5: Understanding cost-volume-profit relationships enhances the coherent understanding of business operations, contributing to the broader understanding required by PO1.

CO6: Evaluating the relevance of costing techniques across various industries strengthens the understanding of business concepts in different contexts, supporting PO1.

##### **PO2: Procedural Knowledge and Practical Skill:**

CO1: Acquiring knowledge of different costing methods contributes to procedural knowledge, as it equips students with practical skills applicable in real-world business situations.

CO2: Applying job costing principles provides students with practical skills in allocating costs accurately, supporting the objective of acquiring procedural knowledge and practical skills.

CO6: Evaluating the relevance of costing techniques enhances students' practical skills and procedural knowledge by understanding how these techniques can enhance organizational profitability and efficiency.

##### **PO3: Communication Skills:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the development of communication skills might not be directly addressed through the course outcomes listed.

##### **PO4: Critical Thinking and Problem-Solving Skills:**

All COs have a moderate relation with PO4 as they involve analyzing, evaluating, and solving complex problems related to costing methods and their applicability in different scenarios.

##### **PO5: Independent Learning:**

CO1, CO5, and CO6 have moderate relations with PO5 as they provide foundational knowledge and skills necessary for independent learning, particularly in understanding business operations and decision-making processes.

##### **PO6: Leadership Quality- Global and Multicultural Perspective:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the development of leadership qualities with a global and multicultural perspective might not be directly addressed through the course outcomes listed.

**PO7: Teamwork:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the development of teamwork skills might not be directly addressed through the course outcomes listed.

**PO8: Ethical Responsibility:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the development of ethical responsibility might not be directly addressed through the course outcomes listed.

**PO9: Innovation, Employability, and Entrepreneurial Skills:**

CO1, CO5, and CO6 have strong relations with PO9 as they directly contribute to innovation, employability, and entrepreneurial skills by providing the knowledge and tools necessary for identifying opportunities and making informed decisions.

**PO10: Multidisciplinary Competence:**

All COs have a moderate relation with PO10 as they involve understanding costing methods in various industries and contexts, contributing to a broader understanding across multiple disciplines.

**PO11: Value Inculcation through Community Engagement and Field Work:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the inculcation of values through community engagement might not be directly addressed through the course outcomes listed.

**PO12: Traditional Knowledge into Modern Application:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the application of traditional knowledge into modern domains might not be directly addressed through the course outcomes listed.

**PO13: Design and Development of System:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the design and development of systems might not be directly addressed through the course outcomes listed.

**PO14: Research-Related Skills:**

Mapping with COs does not show a strong relationship with any particular CO. This suggests that the development of research-related skills might not be directly addressed through the course outcomes listed.

## CBCS Syllabus as per NEP 2020 for M.Com. Part II Semester III

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part II
<b>Semester</b>	III

<b>Course Type</b>	: Major Elective (Theory)
<b>Course Code</b>	: COM-611-MJE (C)
<b>Course Title</b>	: <b>Digital Marketing</b>
<b>No. of Credits</b>	04
<b>No. of Teaching Hours</b>	60

**Course Objectives:**

1. To introduce the basic knowledge of Digital Marketing.
2. To give the students the knowledge of Digital Market to be successful modern marketer.
3. To inculcate knowledge of Digital Marketing through practical approach.
4. To analyse and solve marketing problems in the complex and fast changing business environment.
5. To provide special knowledge of social media marketing.
6. To develop the awareness amongst the students about video marketing in digital marketing.
7. To orient students in E-mail marketing, mobile marketing and video marketing.

**Course Outcomes:****By the end of the course, students will be able to:**

CO1. This course will understand the basic knowledge of digital marketing.

CO2. It will develop the basic knowledge of digital marketing to be successful modern marketer.

CO3. This will help to inculcate knowledge of Digital Market through practical approach.

CO4. This will help to analyse and solve marketing problems in the complex and fast changing business environment.

CO5. This will help to provide special knowledge of social media marketing. CO6. This will help to develop the awareness amongst the students about SEM in digital marketing.

CO7. This will orient students in E-mail marketing, mobile marketing and video marketing.

**Topics and Learning Points****UNIT1: Introduction to Digital Marketing (14 Lectures)**

- 1.1 Introduction, Meaning, Process and Types
- 1.2 Evolution and importance of digital marketing
- 1.3 Digital marketing trends and predictions
- 1.4 Overview of digital marketing landscape

**UNIT2: Digital Marketing Strategy (14 Lectures)**

- 2.1 Setting digital marketing objectives and goals
- 2.2 Developing digital marketing strategies
- 2.3 Crafting buyer personas and target audience
- 2.4 Benefits and challenges for effective Digital Marketing

**UNIT3: Content Marketing and Social Media (16 Lectures)**

- 3.1 Meaning and Importance of Content Marketing and Social Media
- 3.2 Content marketing strategies and tactics
- 3.3 Social media marketing fundamentals
- 3.4 Social media advertising and engagement techniques

**Unit 4 Email Marketing and Marketing Automation (16 Lectures)**

- 4.1 Email marketing- Meaning, Basics, Types and benefits.
- 4.2 Mobile Marketing- Meaning & Types.
- 4.3 Affiliate Marketing- Introduction, Need & Skills required.
- 4.4 Video Marketing: Introduction to Video Marketing, Types, Strategy, Need, Benefits and Challenges.

**References:****References:**

1. Principles of Marketing- Philip Kotler, Gary Armstrong,
2. Marketing Management- Sherlekar
3. Marketing Management- Ramaswamy & Namakumari- Macmillan.
4. Marketing Management- Himalaya Publishing House- Dr. K. Karuna Karan
5. Marketing Management- Kalyani Publishing Company, New Delhi

### Mapping of Program Outcomes with Course Outcomes

**Class:** M. Com. II

**Course:** Digital Marketing

**Subject:** Digital Marketing

**Course Code:** COM-561-MJE(C)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO13	PO14
CO 1	1		-	1		1							
CO 2	2									-	-		-
CO 3			1									2	
CO 4		2			2								
CO 5									2				
CO 6								1					
CO 7							1						2

#### Justification for the Mapping

##### **PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of digital marketing and its application in today's world; they can solve the problems of marketing.

CO2. The students acquaint the recent trends in the field of digital marketing; can cope up with the changes in market.

##### **PO2: Procedural Knowledge for Skill Enhancement:**

CO 4. This will help to analyze and solve marketing problems in the complex and fast changing business environment.

##### **PO3: Communication Skill**

CO3. This will help to inculcate knowledge of Digital Market through practical approach.

##### **PO4: Critical Thinking and Problem-Solving Skills:**

CO1. This will help the students to get in depth knowledge of digital marketing and its application in today's world; they can solve the problems of marketing.

##### **PO5: Independent learning:**

CO4. This will help to analyse and solve marketing problems in the complex and fastchanging business environment.



**PO6: Leadership Quality- Global and Multicultural Perspective:**

CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.

**PO7: Teamwork:**

CO7. This will orient students in E-mail marketing, mobile marketing and video marketing.

**PO8: Ethical Responsibility:**

CO6. This will help to develop the awareness amongst the students about SEM in digital marketing.

**PO9: Innovation, Employability and Entrepreneurial Skills:**

CO5. This will help to provide special knowledge of website planning.

**PO13: Traditional Knowledge into Modern Application**

CO3. This will help to inculcate knowledge of Digital Market through practical approach.

**PO14: Research-Related skills:**

CO7. This will orient students in E-mail marketing, mobile marketing and video marketing.